

# **LICENSES & PERMITS**

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## PUBLIC CONVEYANCES

REVENUE TYPE	FUND .. OBJECT
Licenses and Permits	City 001 . .421001

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances: Title 9, § 60 Title 10, Chapter 3 Title 10, Chapter 6  Ordinance 9384, 12/11/91

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 9, Section 60, of the Code of Ordinances** provides for an annual franchise or privilege tax on taxicabs.

**Title 10, Chapter 3, of the Code of Ordinances** provides for the regulation of limousines, taxicabs, and tourist guide or sightseeing vehicles in the City of Baton Rouge and the Parish of East Baton Rouge.

**Ordinance 9384** of December 11, 1991, amends the various ordinances granting franchise rights to limousine companies to change the rate of the franchise tax to a flat fee.

**Title 10, Chapter 6, of the Code of Ordinances** provides for the regulation of ambulances in the City of Baton Rouge and the Parish of East Baton Rouge.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Finance Department—Revenue Division.

**Transmittal:** Recorded as received.

**Comments:** The public conveyances fee collections are **somewhat cyclical in nature**. The ordinance states that the taxicab franchise fees and ambulance fees must be paid by January 10 of each year. Limousine services are required to pay quarterly.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

An annual franchise or privilege tax is levied on **all persons, associations of persons, firms, and corporations engaged in the business of carrying passengers for hire** that operate wholly or partly within the corporate limits of the City of Baton Rouge or Parish of East Baton Rouge. "Vehicle for hire" means all motor vehicles for hire, propelled or operated on, over, and upon the public streets, alleys, highways, or boulevards of the City of Baton Rouge and the Parish of East Baton Rouge, carrying six persons or less including the driver, that are subject to call from a garage, office, taxi-stand, or other place.

**Any person who operates a limousine service** pays a franchise tax for the right to operate on the streets of the City-Parish for a period of one year from effective date of the respective ordinance.

**Any person who operates a vehicle for hire** must have that vehicle inspected twice each year, in March and in September, by the Central Garage Division of the Department of Public Works, and must pay an inspection fee to the Department of Finance by January 10 of each year.

**Any person who operates a private ambulance service** pays an annual fee to the City-Parish.

### COMPUTATION OF FEE:

An annual franchise fee of \$75 per vehicle is paid by all persons operating taxicabs. Limousine services pay an annual franchise tax of \$150.00 per vehicle.

The amount of \$10 per vehicle for hire is paid by each applicant at the time each such vehicle is registered or licensed. In addition, each owner of a vehicle for hire shall pay \$20 for each vehicle to be operated during the year for the cost of biannual inspections, and an additional \$10 for any required reinspection.

The annual private ambulance fee is \$10.00 per vehicle per year, payable during January of each year. An annual inspection fee of \$50.00 is charged for each air ambulance.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PUBLIC CONVEYANCES (CITY)					ACCOUNT NUMBER 001 . . 421001			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	6,229	50.05%	6,194	53.72%	6,118	59.63%	6,168	69.74%
February	1,968	65.87%	1,011	62.48%	897	68.37%	162	71.57%
March	1,733	79.79%	193	64.16%	225	70.57%	1,194	85.07%
April	100	80.59%	495	68.45%	685	77.24%	0	85.07%
May	100	81.40%	0	68.45%	103	78.25%	0	85.07%
June	307	83.87%	710	74.61%	0	78.25%	0	85.07%
July	250	85.87%	200	76.34%	0	78.25%	0	85.07%
August	148	87.06%	0	76.34%	0	78.25%	0	85.07%
September	100	87.87%	260	78.60%	0	78.25%	825	94.40%
October	150	89.07%	0	78.60%	37	78.61%	45	94.91%
November	248	91.06%	148	79.88%	0	78.61%	225	97.46%
December	1,112	100.00%	2,320	100.00%	2,195	100.00%	225	100.00%
TOTAL/% Chg	12,445	-8.53%	11,531	-7.34%	10,260	-11.02%	8,844	-13.80%

NOTE: The continuous decline in Public Conveyances can be attributed to the fact that many taxicab operators are not renewing their license. Economically, taxicabs do not do well in the Baton Rouge area.

## BICYCLE REGISTRATION FEES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City 001 . . 421002

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 10, Chapter 7

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30** of the Louisiana Constitution of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 10, Chapter 7, of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge provides that any person who resides in the city or parish and who operates or uses a bicycle upon any of the streets, alleys, lanes, or highways of the city or parish must register such bicycle and pay a registration fee. Any person acquiring a bicycle must have it registered or, if it is already registered, must have the registration transferred to him within ten days of its acquisition. The term "bicycle" includes tricycles and means any vehicle propelled by human power by action of the feet upon pedals, upon which a person may ride, having wheels with a diameter of twenty inches or larger. The owner of the bicycle, or the owner's parents or guardian, should register the bicycle by applying to the Chief of Police of the City of Baton Rouge and paying a registration fee. The Chief of Police then issues a registration certificate and a number plate, which must be kept securely fixed in a conspicuous place on the frame of the bicycle for which it is issued. License tags issued will be permanent and have no expiration date. Licensed new-bicycle dealers may purchase registration plates in lots of ten or more, and the dealer must attach a plate to every new bicycle sold before actual delivery to the owner. Records will be furnished by the dealer of such transactions to the Chief of Police.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Police Department—Bicycle Section.

**Transmittal:** Remitted at least weekly to Department of Finance—Revenue Division.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**Any person who registers a bicycle** must pay the bicycle registration fee.

### COMPUTATION OF FEE:

When a bicycle is registered; when the registration is transferred from one person to another; or when a number plate is issued to replace one that has been mutilated, lost, stolen, or misplaced, **a fee of \$5** is charged.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Any bicycle registration plates purchased but unissued by a new-bicycle dealer must be returned to the Chief of Police for refund if the dealer goes out of business.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

BICYCLE REGISTRATION FEE (CITY)					ACCOUNT NUMBER 001 . . 421002			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	2,675	3.88%	1,795	3.60%	270	0.46%	1,915	3.18%
February	515	4.63%	1,965	7.55%	2,325	4.41%	1,500	5.67%
March	4,095	10.56%	530	8.61%	3,570	10.48%	1,760	8.59%
April	2,190	13.74%	4,885	18.42%	3,565	16.54%	2,865	13.34%
May	3,805	19.26%	3,060	24.57%	3,925	23.22%	3,940	19.88%
June	6,645	28.90%	3,835	32.27%	3,685	29.48%	3,595	25.84%
July	4,100	34.84%	2,765	37.82%	800	30.84%	5,755	35.39%
August	5,190	42.37%	3,560	44.97%	3,590	36.95%	4,195	42.35%
September	2,540	46.05%	1,920	48.83%	1,720	39.87%	1,990	45.65%
October	6,150	54.97%	4,525	57.91%	3,470	45.77%	3,940	52.19%
November	7,795	66.28%	9,850	77.69%	16,395	73.65%	12,195	72.42%
December	23,255	100.00%	11,110	100.00%	15,500	100.00%	16,620	100.00%
TOTAL/% Chg	68,955	16.34%	49,800	-27.78%	58,815	18.10%	60,270	2.47%

Note: The majority of new bicycles are sold in December of each year, so the greatest amount of registration revenue is received in that month.

Amounts increased in 2000 because of more aggressive collection efforts in that year. The decrease in 2001 is attributed to the fact that there was only one bicycle auction instead of two. The increase in 2002 from 2001 is attributed to the fact that the auction experienced a better turnout than in the previous year. A registration fee is collected for each bicycle sold at the auction.

## AIR CONDITIONING & HEATING LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	Parish 002 . . 422210

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 1, Part II  Ordinance 11136, 4/22/98

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution of 1974** authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 1, Part II (Air Conditioning, Heating, Ventilation, and Mechanical Refrigeration Systems) of the Code of Ordinances** of the City of Baton Rouge and Parish of East Baton Rouge requires a license and payment of fees for any person who engages in business as an air conditioning and heating contractor. **Ordinance 11136** of April 22, 1998, amends the Code of Ordinances by increasing the examination fee for an Air Conditioning & Heating license, and clarifies various sections.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works—Inspection Division.

**Transmittal:** Remitted to Department of Finance—Revenue Division at least weekly.

**Comments:** Air conditioning and heating license revenues are **cyclical in nature**. Licenses expire on December 31 of the year issued. There is no penalty for late renewal up to February 15 of the following year. Any contractor renewing a license after February 15 *may* be required to undergo re-examination and other procedures required for new applicants. As a result, most of the license revenue is received in November, December, and January.

### DISTRIBUTION OF PROCEEDS:

None.

### PAYOR OF FEE:

Any person who engages in business as an **air conditioning and heating contractor** must file an application with and obtain a license from the mechanical official. An air conditioning and heating contractor means any person, firm, corporation, association, partnership, company, or organization of any kind that procures an agreement to service, alter, or install air conditioning, heating, ventilating, or mechanical refrigeration equipment. Exceptions to the requirement are as follows:

- (a) Any person who does air conditioning, heating, ventilating, or mechanical refrigeration work upon his own residence is not required to obtain a license, provided he obtains the required permit and performs all such work in accordance with specifications.
- (b) Persons performing work in connection with the manufacture or testing of air conditioning, heating, refrigeration, or ventilating materials, devices, or apparatus are not considered engaged in business as air conditioning and heating contractors and are not required to obtain licenses.

- (c) Licenses may be issued without examination to persons holding licenses issued by other governmental agencies, provided it is determined by the Heating and Air Conditioning Board that the license was issued under requirements no less restrictive than those required by the Board.

### COMPUTATION OF FEE:

License and renewal fees are **based on the category of license issued** and are set out below. In **addition**, each applicant for an examination pays an **examination fee of \$150. Before April 22, 1998, the examination fee was \$100.** No refunds are made for failing to take or pass an examination.

- (a) **Class A licenses** are effective for all phases of heating, air conditioning, ventilation and refrigeration. The cost is **\$150 for the initial license and \$100 for renewal.**
- (b) **Class B licenses** are limited to small commercial equipment up to ten tons, and all residential air conditioning and heating including apartments and mobile homes. The cost is **\$75 initially and \$40 for renewal.**
- (c) **Class R licenses** include commercial refrigeration installation and service of walk-in coolers, ice makers, reach-in coolers, and display cases. The cost is **\$75 initially and \$40 for renewal.**
- (d) **Class S licenses** include servicing air conditioning and heating. The cost is **\$20 for the renewal fees.** There is no initial fee.
- (e) **Class M licenses** is for maintenance of air conditioners and heaters only. The cost is **\$15 for the renewal fee.** There is no initial fee.
- (f) **Class FE licenses** is for automatic fire extinguisher systems. The cost is **\$75 for the initial fee and \$40 for the renewal fee.**

Mechanical Maintenance **examination fees are \$100, initial license fee is \$75, and the annual renewal fee is \$40.**

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Any person who fails to secure a permit prior to installing or altering equipment or who violates any of the provisions of this code shall upon conviction be subject to a fine of not more than \$1,000 or less than \$500, or imprisonment for not more than 60 days, or by both fine and imprisonment. A separate offense is deemed committed upon each day during which or on which any violation occurs or continues.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

AIR COND. & HEATING LICENSE (PARISH)					ACCOUNT NUMBER 002 . . 422210			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	8,540	28.74%	8,670	26.46%	8,395	29.81%	4,470	14.34%
February	1,300	33.11%	1,670	31.56%	1,300	34.42%	9,160	43.71%
March	1,150	36.98%	2,010	37.69%	2,370	42.84%	1,780	49.42%
April	130	37.42%	1,220	41.42%	300	43.90%	1,040	52.76%
May	1,265	41.68%	500	42.94%	415	45.38%	340	53.85%
June	850	44.54%	450	44.32%	1,110	49.32%	300	54.81%
July	450	46.05%	375	45.46%	525	51.18%	600	56.74%
August	790	48.71%	375	46.60%	600	53.31%	300	57.70%
September	475	50.31%	600	48.44%	150	53.84%	450	59.14%
October	150	50.82%	675	50.50%	300	54.91%	690	61.35%
November	3,600	62.93%	3,510	61.21%	150	55.44%	430	62.73%
December	11,015	100.00%	12,710	100.00%	12,550	100.00%	11,620	100.00%
TOTAL/% Chg.	29,715	5.67%	32,765	10.26%	28,165	-14.04%	31,180	10.70%



## ELECTRICAL CONTRACTORS LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	Parish 002 . . 422220

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 3, §8:302 - 304

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution of 1974** authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 3 (Electrical Code) of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge requires each person, firm, or corporation that wishes to install or contract to install electrical installations or engage in the business of building, constructing, assembling, installing, and repairing of electrical fixtures or contracting to build, construct, assemble, install, and repair such light fixtures to pass an examination, pay the necessary fees, and obtain a license. However, if a person has taken and successfully passed the State of Louisiana Examination for Statewide Electrical Work, that person is exempt from taking any local and municipal regulatory examinations. He or she will be required to pay all local licensing fees and maintain an active state license.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted daily to Finance Department–Revenue Division.

**Comments:** Electrical contractor revenues are **cyclical in nature**. For the past four years, at least 70% of these license revenues have been collected in December, January, and February, because licenses expire on December 31 of each year.

### DISTRIBUTION OF PROCEEDS:

None applicable.

### PAYOR OF FEE:

Any person, firm, or corporation that installs or contracts to install electric conductors, dynamos, motors, materials, and electrical apparatus, or who engages in the business of building, constructing, assembling, installing, and repairing electric light fixtures or contracting to build, construct, assemble, install and repair such light fixtures must obtain a license and pay the necessary fees. These provisions do not apply to personnel of the city, the parish, or the Louisiana Department of Highways engaged in the installation and maintenance of signal lights and other incidental electrical work necessary for the proper and safe flow of traffic. Each applicant for an electrical contractor's license must take and pass a written examination that tests the qualifications and competency of the applicant. An applicant who is duly licensed to practice electrical engineering in the State of Louisiana is exempt from this examination.

**COMPUTATION OF FEE:**

Each person, firm, or corporation licensed hereunder must pay an **initial fee of \$150** and an **annual renewal fee of \$100**. A fee of \$100 must be paid by applicants for each examination. No refunds are made for failing to take or pass the examination. Each license granted is for the fiscal year ending December 31 and is not transferable. The full license fee is charged for any year or fraction thereof, except that any person, firm, or corporation commencing business any time after July 1 of any year pays a fee of \$50 for said half year or portion thereof. Should the licensee fail to renew his license by December 31, a penalty of \$10 per month or part thereof shall be paid until March 1. However, for a payment of \$25 per year, a license may be maintained in an inactive state for up to 5 years.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

None.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

ELECTRICAL CONTRACTOR LICENSE (PARISH)					ACCOUNT NUMBER 002 . . 422220			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	7,370	26.17%	6,180	22.35%	6,375	25.60%	5,810	22.03%
February	1,555	31.69%	1,035	26.09%	865	29.08%	5,695	43.62%
March	965	35.11%	1,515	31.57%	1,335	34.44%	1,595	49.67%
April	575	37.16%	600	33.74%	450	36.24%	300	50.81%
May	750	39.82%	375	35.09%	450	38.05%	600	53.08%
June	675	42.22%	350	36.36%	300	39.26%	550	55.17%
July	200	42.93%	300	37.44%	700	42.07%	325	56.40%
August	0	42.93%	450	39.07%	675	44.78%	550	58.48%
September	375	44.26%	150	39.61%	300	45.98%	750	61.33%
October	225	45.06%	550	41.60%	150	46.59%	525	63.32%
November	4,450	60.86%	3,225	53.26%	300	47.79%	600	65.59%
December	11,025	100.00%	12,925	100.00%	13,000	100.00%	9,075	100.00%
TOTAL/% Chg	28,165	1.70%	27,655	-1.81%	24,900	-9.96%	26,375	5.92%

## PLUMBERS LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	Parish 002 . . 422240

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30  Louisiana Revised Statutes 37:1361	Code of Ordinances: Title 8, Chapter 2 Title 9, Chapter 14

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution of 1974** authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature. **L.R.S. 37:1361** created a State Plumbing Board which is empowered to test and license any person actually engaged in the act and business of a master plumber effective January 1, 1991.

**Local:** **Title 8, Chapter 2 (Plumbing Code) of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge requires that all persons who construct, install, extend, reconstruct, alter, repair, or improve any plumbing system, or do any plumbing, be licensed and bonded and pay the prescribed fees prior to beginning any such work. **Title 9, Chapter 14**, requires any person who desires to operate a business in the Parish of East Baton Rouge as a swimming pool contractor, builder, or repairer (both commercial and residential), to obtain a license. The term "swimming pool" as used in this title includes whirlpools, spas, hot tubs, and above-ground swimming pools.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted as collected to the Department of Finance–Revenue Division.

**Comments:** Plumber's license revenue collections are **cyclical in nature** with at least 74% of collections made in December, January, and February for the past two years. This is due to the requirement that a master plumber's license be renewed by March 1 each year.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

**PAYOR OF FEE:**

No person may construct, install, extend, reconstruct, alter, repair, or improve any plumbing system, or do any work in connection with plumbing or plumbing systems, unless he qualifies as a **master plumber** and is licensed and bonded and pays the required fees. The "plumbing system" includes the sewer and vent system, the water supply and gas supply distributing pipes, and the fixtures and the fixture traps with their devices, appurtenances, and connections. A licensed **journeyman plumber**, having successfully met the requirements of the Louisiana State Board of Examiners of Journeyman Plumbers and holding a current license issued by said Board and a City-Parish journeyman's license, is permitted to construct, reconstruct, install, alter, or repair any plumbing system or do any plumbing work if he is under the supervision of a licensed master plumber.

Applicants for a master plumber's license must submit to the Chief Plumbing Inspector an application properly completed and accompanied by the examination fee. Licenses issued during any calendar

year will expire, unless sooner revoked, on December 31 of that year. Any licensee who at the end of any calendar year holds a license in good standing may upon payment of the required license fee obtain a new license for the year following. A licensed maintenance plumber may perform the maintenance of existing plumbing systems in hotels, office buildings, factories, hospitals, universities, or similar buildings. A licensed maintenance plumber is not required to meet all the requirements of a licensed master plumber, provided his work or the work performed under his supervision is limited to maintaining, repairing, and/or replacing existing plumbing fixtures or pipes and does not include the alteration, enlargement, or addition of any part of the plumbing system.

All contractors who install, repair, replace, or test gas lines must apply for a gas fitter's license. This license will become invalid on the last day of each year and is to be renewed on the first working day of the following year.

**COMPUTATION OF FEE:**

The following work certificate fees are levied for each calendar year:

Master plumber's work certificate	\$100
Master plumber's work certificate renewal	100
Journeyman license	10
Journeyman license renewal	10
Pool installer's license	100
Pool installer's renewal	50
Gas fitter's examination	100
Gas fitter's license or renewal	50

Licenses issued during any calendar year expire on December 31 of that year. A swimming pool contractor/builder's license must be renewed on or before January 1 of each year.

Before issuance or renewal of a work certificate for any master plumber, the master plumber must deposit \$100 with the Department of Finance. This deposit will be used to pay any reinspection fees or delinquent permit charges. Whenever any part of this deposit shall be used, the Department of Finance shall require the master plumber to make additional deposits in order to keep the original deposit at a sum of \$100. This deposit shall be held for one year after the expiration of the master plumber certificate in order to cover any delinquent permits or inspection charges.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

None.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

PLUMBERS LICENSE (PARISH)					ACCOUNT NUMBER 002 . . 422240			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	5,750	26.62%	5,450	29.70%	8,800	37.13%	3,450	15.47%
February	750	30.09%	1,050	35.42%	1,150	41.98%	6,000	42.38%
March	800	33.80%	750	39.51%	550	44.30%	1,400	48.65%
April	150	34.49%	50	39.78%	250	45.36%	200	49.55%
May	600	37.27%	300	41.42%	100	45.78%	500	51.79%
June	300	38.66%	0	41.42%	50	45.99%	250	52.91%
July	50	38.89%	400	43.60%	550	48.31%	0	52.91%
August	300	40.28%	0	43.60%	600	50.84%	300	54.26%
September	0	40.28%	200	44.69%	400	52.53%	450	56.28%
October	300	41.67%	350	46.59%	550	54.85%	500	58.52%
November	5,000	64.81%	2,650	61.04%	0	54.85%	150	59.19%
December	7,600	100.00%	7,150	100.00%	10,700	100.00%	9,100	100.00%
TOTAL/% Chg.	21,600	1.31%	18,350	-15.05%	23,700	29.16%	22,300	-5.91%

## GARBAGE COLLECTORS LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City     001 . . 422260

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 6, Chapter 4, Sec. 6:390

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution of 1974** authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 6, Chapter 4, Sec. 6:390, of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge authorizes the private collection of garbage and/or trash by the issuance of a license upon the application of the private collector and the payment of the appropriate license fee.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Finance—Revenue Division.

**Transmittal:** Receipts are recorded as collected.

**Comments:** The largest collection of these license fees is in January and February, since the licenses are effective from January 1 to December 31 of each year, after which date they expire and are renewable.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**Private collectors of garbage and/or trash** must submit an application for the license to the Finance Department—Revenue Division, which immediately forwards a copy to the Director of Public Works and the East Baton Rouge Parish Health Unit. If the facts in the application are verified and the applicant's vehicles approved, a license is issued to the applicant and permits issued for the vehicles upon payment of the required fees.

### COMPUTATION OF FEE:

The private collection license is effective for the 12-month period beginning January 1 and ending December 31, after which date it expires and must be renewed. The private collector must pay an **annual license fee of \$200 for each vehicle**, which fee will not be less than \$200 for any portion of a year. In addition, a **fine of \$100** per vehicle is assessed as a penalty for each use of an unlicensed vehicle.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

GARBAGE COLLECTOR LICENSE (CITY)					ACCOUNT NUMBER 001 . . 422260			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	23,800	96.75%	0	0.00%	0	0.00%	0	0.00%
February	0	96.75%	21,800	90.83%	23,600	96.72%	0	0.00%
March	0	96.75%	0	90.83%	800	100.00%	23,400	95.90%
April	0	96.75%	2,200	100.00%	0	100.00%	0	95.90%
May	0	96.75%	0	100.00%	0	100.00%	0	95.90%
June	0	96.75%	0	100.00%	0	100.00%	0	95.90%
July	0	96.75%	0	100.00%	0	100.00%	0	95.90%
August	0	96.75%	0	100.00%	0	100.00%	1,000	100.00%
September	0	96.75%	0	100.00%	0	100.00%	0	100.00%
October	0	96.75%	0	100.00%	0	100.00%	0	100.00%
November	0	96.75%	0	100.00%	0	100.00%	0	100.00%
December	800	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	24,600	-0.81%	24,000	-2.44%	24,400	1.67%	24,400	0.00%

**CLASSIFIED EMPLOYEES LICENSES  
ABC DUPLICATE/TEMPORARY LICENSES  
WAITER/WAITRESS LICENSES  
RETAIL CLERKS LICENSES  
ENTERTAINERS LICENSES – DANCERS  
ENTERTAINERS LICENSES – MODELS**

REVENUE TYPE	FUND . . OBJECT		
Licenses and Permits	City	001 . . 422310	Classified Employees Lic.
	City	001 . . 422315	ABC Duplicate/Temp. Lic.
	City	001 . . 422320	Waiter/Waitress Licenses
	City	001 . . 422330	Retail Clerks Licenses
	City	001 . . 422340	Entertainers Lic.–Dancers
	City	001 . . 422350	Entertainers Lic.–Models

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana State Constitution, 1974, Article VI, Section 30 Louisiana Revised Statutes 26:493	Ordinance 12723, 8/27/03

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution of 1974** authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other purposes strictly public in their nature. **L.R.S. 26:493** authorizes the various subdivisions of the state to regulate, but not prohibit except by referendum vote, the business of wholesaling, retailing, and dealing in alcoholic beverages. However, no parish may regulate the business of selling such beverages more than is necessary for the protection of public health, morals, safety, and peace.

**Local:** **Ordinance 12723 (Wine, Beer and Liquor Ordinance)** of August 27, 2003, states that any person employed or used in a class A or B licensed retail business who, as a function of his duties, dispenses, sells, or serves any alcoholic beverage must hold a permit. This includes, but is not restricted to, bartenders, barmaids, waiters, waitresses, cocktail waitresses, doormen, bouncers, disc jockeys, and managers, excepting persons holding a dealer's license. Any person employed or used in a Class B licensed retail business who, as a function of his duties, dispenses, sells, or serves any alcoholic beverages (including but not restricted to sales clerks, retail clerks, and check-out counter clerks) is required to hold a Retail Clerk Alcoholic Beverage Permit. Any person employed or used in a Class A licensed retail business whose primary function is to take orders for and serve alcoholic beverages in conjunction with serving meals is required to obtain a waiter/waitress alcoholic beverage permit. The ordinance also regulates the licensing of fashion models and exotic dancers, provides for duplicate and temporary licenses, and sets fees for the various licenses. This ordinance adds chauffeurs employed by a licensed limousine service who, as a function of their duties, dispense, sell, or serve alcoholic beverages to the list of persons required to obtain a classified employee license.



CLASSIFIED EMPLOYEES LICENSES	001 . . 422310
ABC DUPLICATE/TEMPORARY LICENSES	001 . . 422315
WAITER/WAITRESS LICENSES	001 . . 422320
RETAIL CLERKS LICENSES	001 . . 422330
ENTERTAINERS LICENSES–DANCERS	001 . . 422340
ENTERTAINERS LICENSES–MODELS	001 . . 422350

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## COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney acts as collecting agent, deposits funds directly into the bank, and forwards the cash receipt forms to Finance–Revenue.

**Transmittal:** Revenues are recorded as cash receipt forms are received.

## DISTRIBUTION OF PROCEEDS:

Not applicable.

## PAYOR OF FEE:

**Any person employed or used in a Class A or Class B licensed retail business who**, as a function of his duties, **dispenses, sells, or serves any alcoholic beverage** is required to hold a license upon the commencement of his employment. This includes, but is not restricted to, bartenders, barmaids, waiters, waitresses, cocktail waiters, cocktail waitresses, chauffeurs employed by a licensed limousine service, doormen, bouncers, disc jockeys, and managers, excepting persons holding a dealer's license. It also includes sales clerks, retail clerks, and check-out counter clerks employed in a Class B licensed retail business and any person employed or used in a Class A licensed retail business whose primary function is to take orders for and serve alcoholic beverages in conjunction with serving food or meal items. Each applicant for such licenses must meet certain requirements of age, citizenship, lack of criminal record, etc., and in most cases must attend a class to familiarize themselves with the alcohol laws. In certain circumstances a duplicate or temporary license may be issued.

**A fashion model** is any person who performs services as a model, demonstrates, or in any way displays clothing or wearing apparel of any kind in return for anything of value in or upon any licensed premises in the city. Any person who performs any service or accepts remuneration or anything of value as a fashion model must obtain a classified employee license.

**Any person hired to perform as an exotic dancer** ("employed or used in any retail business to dance or gyrate or perform any other physical performance") is subject to licensing as a classified employee, except that records of exotic dancers are separately kept and made available to law enforcement officials. Licenses of these individuals are required to be on the premises of the employer and available for inspection by any law enforcement official.

## COMPUTATION OF FEE:

Persons employed in **Class A** licensed businesses (including fashion models) must pay a **\$25** fee for issuance of a two-year permit, which will expire on the applicant's birth date. Persons employed in **Class B** licensed businesses must pay a **\$25** fee for issuance of a permit effective for the duration of employment in that particular business. The fee for all duplicate licenses and permits shall be **\$10**. This shall include name changes, lost, stolen or damaged licenses.

## REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Any applicant for a classified employees license who has not yet attended the required class and whose circumstances have changed so that he or she no longer needs this license may apply for a refund.

CLASSIFIED EMPLOYEES LICENSES	001 . . 422310
ABC DUPLICATE/TEMPORARY LICENSES	001 . . 422315
WAITER/WAITRESS LICENSES	001 . . 422320
RETAIL CLERKS LICENSES	001 . . 422330
ENTERTAINERS LICENSES-DANCERS	001 . . 422340
ENTERTAINERS LICENSES-MODELS	001 . . 422350

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

CLASSIFIED EMPLOYEES (CITY)					ACCOUNT NUMBER 001 . . 422310			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	8,750	10.58%	7,750	8.94%	7,400	7.68%	10,250	9.97%
February	8,425	20.77%	6,475	16.41%	6,910	14.84%	10,000	19.69%
March	6,400	28.51%	6,450	23.85%	12,575	27.89%	8,175	27.64%
April	6,075	35.85%	4,925	29.54%	8,900	37.12%	8,925	36.32%
May	7,750	45.22%	6,250	36.75%	7,650	45.06%	8,050	44.14%
June	7,875	54.75%	5,225	42.77%	9,925	55.35%	9,475	53.35%
July	6,425	62.52%	8,425	52.49%	6,440	62.03%	8,425	61.55%
August	7,350	71.40%	6,900	60.46%	9,825	72.23%	7,925	69.25%
September	6,000	78.66%	14,875	77.62%	7,775	80.29%	10,525	79.48%
October	6,850	86.94%	9,475	88.55%	7,075	87.63%	8,775	88.02%
November	5,700	93.83%	5,475	94.87%	5,200	93.02%	5,250	93.12%
December	5,100	100.00%	4,450	100.00%	6,725	100.00%	7,075	100.00%
TOTAL/% Chg	82,700	-7.62%	86,675	4.81%	96,400	11.22%	102,850	6.69%

ABC DUPLICATE/TEMPORARY LICENSES (CITY)					ACCOUNT NUMBER 001 . . 422315			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	160	12.12%	160	9.64%	240	13.26%	160	7.96%
February	130	21.97%	130	17.47%	120	19.89%	120	13.93%
March	70	27.27%	140	25.90%	250	33.70%	195	23.63%
April	90	34.09%	40	28.31%	140	41.44%	140	30.60%
May	90	40.91%	190	39.76%	130	48.62%	160	38.56%
June	150	52.27%	90	45.18%	160	57.46%	175	47.26%
July	100	59.85%	140	53.61%	200	68.51%	140	54.23%
August	120	68.94%	150	62.65%	180	78.45%	160	62.19%
September	120	78.03%	240	77.11%	120	85.08%	360	80.10%
October	150	89.39%	170	87.35%	90	90.06%	190	89.55%
November	90	96.21%	110	93.98%	50	92.82%	100	94.53%
December	50	100.00%	100	100.00%	130	100.00%	110	100.00%
TOTAL/% Chg	1,320	-12.00%	1,660	25.76%	1,810	9.04%	2,010	11.05%

CLASSIFIED EMPLOYEES LICENSES	001 . . 422310
ABC DUPLICATE/TEMPORARY LICENSES	001 . . 422315
WAITER/WAITRESS LICENSES	001 . . 422320
RETAIL CLERKS LICENSES	001 . . 422330
ENTERTAINERS LICENSES–DANCERS	001 . . 422340
ENTERTAINERS LICENSES–MODELS	001 . . 422350

WAITER/WAITRESS LICENSES (CITY)					ACCOUNT NUMBER 001 . . 422320			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	25	16.67%	25	7.14%
February	0	0.00%	0	0.00%	0	16.67%	75	28.57%
March	0	0.00%	25	33.33%	0	16.67%	100	57.14%
April	0	0.00%	0	33.33%	0	16.67%	0	57.14%
May	0	0.00%	0	33.33%	0	16.67%	25	64.29%
June	0	0.00%	0	33.33%	75	66.67%	0	64.29%
July	0	0.00%	0	33.33%	25	83.33%	25	71.43%
August	0	0.00%	0	33.33%	25	100.00%	50	85.71%
September	0	0.00%	0	33.33%	0	100.00%	0	85.71%
October	0	0.00%	0	33.33%	0	100.00%	25	92.86%
November	75	100.00%	50	100.00%	0	100.00%	25	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	75	-57.14%	75	0.00%	150	100.00%	350	133.33%

NOTE: Individuals holding this license may only serve alcoholic beverages and are not allowed to open, dispense, or mix alcoholic beverages. ABC Board employees believe that most waiters and waitresses are applying for Classified Employee Licenses instead of Waiter/Waitress Licenses, since Classified Employees Licenses offer more flexibility and allow the license holder to work at any Class A licensed business in the parish.

RETAIL CLERK LICENSES (CITY)					ACCOUNT NUMBER 001 . . 422330			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	7,375	9.87%	6,900	9.80%	5,250	8.06%	4,350	6.14%
February	6,525	18.60%	4,150	15.70%	4,225	14.55%	5,325	13.66%
March	6,375	27.12%	6,075	24.33%	5,800	23.45%	4,725	20.32%
April	5,600	34.62%	5,250	31.78%	5,625	32.09%	5,875	28.62%
May	7,400	44.52%	7,625	42.61%	5,325	40.27%	5,150	35.89%
June	7,500	54.55%	4,300	48.72%	6,150	49.71%	6,400	44.92%
July	5,200	61.51%	6,400	57.81%	4,900	57.24%	4,900	51.83%
August	6,450	70.13%	5,150	65.13%	5,725	66.03%	4,700	58.47%
September	6,175	78.39%	8,475	77.17%	5,975	75.20%	7,100	68.49%
October	6,000	86.42%	7,525	87.86%	6,600	85.34%	6,600	77.81%
November	5,575	93.88%	4,375	94.07%	3,975	91.44%	5,678	85.82%
December	4,575	100.00%	4,175	100.00%	5,575	100.00%	10,047	100.00%
TOTAL/% Chg	74,750	9.93%	70,400	-5.82%	65,125	-7.49%	70,850	8.79%

CLASSIFIED EMPLOYEES LICENSES	001 . . 422310
ABC DUPLICATE/TEMPORARY LICENSES	001 . . 422315
WAITER/WAITRESS LICENSES	001 . . 422320
RETAIL CLERKS LICENSES	001 . . 422330
ENTERTAINERS LICENSES-DANCERS	001 . . 422340
ENTERTAINERS LICENSES-MODELS	001 . . 422350

ENTERTAINERS LICENSES - EXOTIC DANCERS (CITY)					ACCOUNT NUMBER 001 . . 422340			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	450	7.20%	275	7.05%	550	7.83%	700	10.45%
February	650	17.60%	400	17.31%	350	12.81%	425	16.79%
March	650	28.00%	375	26.92%	650	22.06%	325	21.64%
April	475	35.60%	325	35.26%	525	29.54%	675	31.72%
May	525	44.00%	325	43.59%	475	36.30%	375	37.31%
June	650	54.40%	275	50.64%	675	45.91%	625	46.64%
July	400	60.80%	450	62.18%	400	51.60%	765	58.06%
August	525	69.20%	125	65.38%	700	61.57%	635	67.54%
September	425	76.00%	425	76.28%	825	73.31%	500	75.00%
October	500	84.00%	385	86.15%	800	84.70%	575	83.58%
November	650	94.40%	300	93.85%	475	91.46%	425	89.93%
December	350	100.00%	240	100.00%	600	100.00%	675	100.00%
TOTAL/% Chg	6,250	6.84%	3,900	-37.60%	7,025	80.13%	6,700	-4.63%

ENTERTAINERS LICENSE - MODELS (CITY)					ACCOUNT NUMBER 001 . . 422350			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	0	0.00%
March	0	0.00%	0	0.00%	0	0.00%	0	0.00%
April	0	0.00%	0	0.00%	0	0.00%	0	0.00%
May	0	0.00%	0	0.00%	0	0.00%	0	0.00%
June	0	0.00%	0	0.00%	0	0.00%	0	0.00%
July	0	0.00%	0	0.00%	0	0.00%	0	0.00%
August	0	0.00%	0	0.00%	0	0.00%	0	0.00%
September	0	0.00%	0	0.00%	0	0.00%	0	0.00%
October	0	0.00%	0	0.00%	0	0.00%	0	0.00%
November	0	0.00%	0	0.00%	0	0.00%	0	0.00%
December	0	0.00%	25	100.00%	0	0.00%	0	0.00%
TOTAL/% Chg	0	-100.00%	25	100.00%	0	0.00%	0	0.00%

## LIQUOR & BEER LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City 001 . . 422360 Parish 002 . . 422360

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 47:341, 26:493	Ordinances: 12723, 8/27/03

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **L.R.S. 47:341** authorizes any municipality or parish to impose a license tax on any person conducting any business within its jurisdiction at a rate no greater than that imposed by the state provided that the imposition of such license tax is approved by two-thirds of the council members and after affording the public an opportunity to comment at a minimum of three public hearings. **L.R.S. 26:493** authorizes the various subdivisions of the state to regulate the business of wholesaling, retailing, and dealing in alcoholic beverages, provided that no parish or municipality regulates such business more than is necessary for the protection of the public health, morals, safety, and peace.

**Local:** **Ordinance 12723 (the Wine, Beer, and Liquor Ordinance)** of August 27, 2003, requires all persons, firms, corporations, or associations of persons engaged in or employed for the purpose of furthering the manufacture, sale, dispensing, and/or serving for use or consumption of alcoholic beverages to obtain a license prior to engaging in business. In addition to this license, every retail and wholesale dealer is required to obtain an annual permit.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney acts as collecting agent, deposits funds directly into the bank, and forwards the cash receipt forms to Finance–Revenue.

**Transmittal:** Revenues are recorded as cash receipt forms are received.

**Comments:** Liquor and Beer License collections are cyclical in nature, with the greatest collections received in the early part of each year. This is because businesses are required to file their renewals by January 31 of each year. The Alcohol Beverage Control Office holds the fees charged until such time as each application for renewal is reviewed and approved.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

Every **retail dealer and wholesale dealer of alcoholic beverages** is required to obtain from the City of Baton Rouge or Parish of East Baton Rouge the proper permit and/or pay the correct annual excise or license tax and/or permit fee according to their sales classification.

**COMPUTATION OF FEE:**

Pursuant to **Ordinance 12723**, dealers in alcoholic beverages pay license fees as follows:

**Class "A" (Beer)** Permits the retail dealer to sell beer, porter, ale, fruit juice, or wine for consumption on the licensed premises at an annual permit fee of **\$75**.

**Class "A" (Liquor)** Permits the retail dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquors for consumption on the licensed premises at an annual excise or license tax of **\$500**.

**Class "A" (Beer Caterer)** Permits the retail dealer to sell beer, porter, ale, fruit juice, or wine for consumption off of the licensed premises at a catered function at an annual permit fee of **\$75**.

**Class "A" (Liquor Caterer)** Permits the retail dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquors for consumption off of the licensed premises at catered functions at an annual excise or license tax of **\$500**.

**Class "B" (Beer)** Permits the retail dealer to sell any beer, porter, ale, fruit juice, or wine for use or consumption off the licensed property at an annual permit fee of **\$60**.

**Class "B" (Liquor)** Permits the retail dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquor for use or consumption off the licensed property at an annual excise or license tax of **\$500**. In addition, any retail dealer holding a Class "B" license and who also meets all other legal qualifications, may also conduct wine tastings. The fee for allowing wine tasting is **\$500** per year per location and the permit fee is **\$100**.

**Class "C" (Beer)** Permits the wholesale dealer to sell beer, porter, ale, fruit juices, or wine at wholesale at an annual permit fee of **\$100**.

**Class "C" (Liquor)** Permits the wholesale dealer to sell any malt, vinous, spirituous, alcoholic, or intoxicating liquors at wholesale at an annual permit fee of **\$500**.

In addition, every Class A, B, and C liquor dealer is required to obtain an annual permit to conduct such business during the appropriate year for the sum of **\$5**. Any Class A, B, or C beer and/or liquor dealer who, on or after July 1 of any year, acquires a business currently licensed for that year, shall pay a license or excise tax of **65%** of the annual amount for the remainder of that year and a **\$5** permit fee, in the case of a liquor dealer, for the balance of the appropriate year. The fee for a duplicate license is **\$10**.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

None.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

LIQUOR & BEER LICENSE (CITY)					ACCOUNT NUMBER 001 . . 422360			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	205,782	58.63%	231,694	65.64%	214,969	65.77%	233,095	66.61%
February	108,515	89.54%	75,775	87.11%	77,495	89.48%	80,810	89.70%
March	4,075	90.70%	12,475	90.65%	4,610	90.89%	1,160	90.03%
April	4,720	92.05%	5,045	92.08%	8,640	93.53%	5,220	91.52%
May	5,220	93.53%	6,034	93.79%	2,960	94.44%	3,465	92.51%
June	5,160	95.00%	4,188	94.97%	2,855	95.31%	2,945	93.36%
July	2,684	95.77%	3,861	96.07%	580	95.49%	3,738	94.42%
August	4,214	96.97%	2,847	96.87%	4,582	96.89%	4,012	95.57%
September	3,458	97.95%	7,828	99.09%	2,034	97.51%	6,783	97.51%
October	2,465	98.66%	2,094	99.68%	1,539	97.98%	3,254	98.44%
November	3,609	99.68%	2,950	100.52%	4,313	99.30%	2,688	99.21%
December	1,108	100.00%	(1,834)	100.00%	2,282	100.00%	2,779	100.00%
TOTAL	351,010		352,957		326,859		349,949	

LIQUOR & BEER LICENSE (PARISH)					ACCOUNT NUMBER 002 . . 422360			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	57,780	59.77%	67,465	68.12%	82,420	65.32%	83,280	68.78%
February	35,590	96.59%	25,450	93.82%	34,375	92.56%	28,760	92.54%
March	580	97.19%	1,340	95.17%	565	93.01%	0	92.54%
April	0	97.19%	1,755	96.95%	1,665	94.33%	1,130	93.47%
May	0	97.19%	0	96.95%	150	94.45%	1,785	94.95%
June	655	97.86%	0	96.95%	2,885	96.73%	1,695	96.35%
July	565	98.45%	369	97.32%	0	96.73%	580	96.83%
August	934	99.42%	0	97.32%	369	97.02%	1,460	98.03%
September	565	100.00%	369	97.69%	2,215	98.78%	869	98.75%
October	0	100.00%	0	97.69%	959	99.54%	0	98.75%
November	0	100.00%	0	97.69%	580	100.00%	1,514	100.00%
December	0	100.00%	2,287	100.00%	0	100.00%	0	100.00%
TOTAL	96,669		99,035		126,183		121,073	
COMB/% Chg.	447,679	0.99%	451,992	0.96%	453,042	0.23%	471,022	3.97%

NOTE: The negative amount appearing in December 2001 results from the correction of an error. Applications for renewal of a license for a given year must be filed on or before December 31 of the year preceding the year for which renewal is sought. In some years the revenues for such renewals have been posted in the year in which they were collected and later transferred to the year to which they apply.

**RESTAURANT LICENSES  
RESTAURANT AFTER-HOURS CLEANUP  
RESTAURANT AFTER-HOURS PERMIT**

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City      001 . . 422370      Restaurant Licenses Parish    002 . . 422370 City      001 . . 422380      After-Hours Cleanup City      001 . . 422390      Restaurant After-Hours

**LEGAL AUTHORIZATION**

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30 Louisiana Revised Statutes 26:493	Ordinance 12723, 8/27/03

**INTERPRETATION OF LEGAL AUTHORIZATION:**

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature. **L.R.S. 26:493** authorizes the various subdivisions of the state to regulate, but not prohibit, the business of wholesaling, retailing, and dealing in alcoholic beverages as is necessary for the protection of public health, morals, safety, and peace.

**Local:** **Ordinance 12723 (Wine, Beer, and Liquor Ordinance)** of August 27, 2003, states that a restaurant that holds a Class A beer and/or liquor license and that serves alcoholic beverages along with food, food items, and non-alcoholic beverages on Sunday is required to have a Restaurant License (Class R). The After-Hours Cleanup permit allows the holder to hire employees to be in or on the premises for the sole purpose of cleaning the premises, between 2:30 a.m. and 6:00 a.m., Monday through Saturday. The Restaurant After-Hours Permit (RAH) is issued to a restaurant that holds a Class R permit and is open after 2:30 a.m. for the sale of food, food items, and non-alcoholic beverages only. All alcoholic beverages must be locked up during this period (from 2:30 a.m. to 6:00 a.m.).

**COLLECTION AND TRANSMITTAL OF FUNDS:**

**Collector:** The Parish Attorney acts as collecting agent, deposits funds directly into the bank, and forwards the cash receipt to Finance—Revenue.

**Transmittal:** Revenues are recorded as cash receipt forms are received.

**DISTRIBUTION OF PROCEEDS:**

Not applicable.

**PAYOR OF FEE:**

**Any restaurant** that holds a Class A beer and/or liquor license and that serves alcoholic beverages along with food, food items, and non-alcoholic beverages on Sunday is subject to the Restaurant License fee. Persons employed by such establishments are required to obtain the appropriate permit.



In order to qualify for a Class R license, an establishment must:

- (a) Hold a Class A beer and/or liquor license/permit.
- (b) Operate a place of business whose purpose is primarily to prepare for consumption and to serve meals and meal items to the general public.
- (c) Serve food on all days of operation.
- (d) File a copy of the applicant's menu together with the application, both new and renewal.
- (e) Furnish with new applications an affidavit from the local health department showing compliance with all applicable health and sanitary requirements.
- (f) Gross sixty percent of its monthly revenue from the sale of food, food items, and non-alcoholic beverages.
- (g) Maintain separate sales figures for alcoholic beverages.
- (h) Operate a bona fide restaurant having a fully-equipped kitchen facility and dining room manned and operated at all times that alcoholic beverages are sold on Sunday.

**Any restaurant** that wishes to have employees cleaning its premises between 2:30 a.m. and 6:00 a.m. must obtain an After-Hours Cleanup permit. **Any restaurant** that holds a Class R permit and is open for the sale of food and non-alcoholic beverages between 2:30 a.m. and 6:00 a.m. must obtain a Restaurant After-Hours permit.

#### COMPUTATION OF FEE:

The annual permit fee for a Restaurant License (Class R) is **\$85**. In addition, anyone who, on or after July 1 of any year, acquires a business currently licensed for that year must pay a fee or excise tax of the annual amount for the remainder of that year. The annual permit fee for a Restaurant After-Hours Permit (Class RAH) is **\$50** and an After-Hours Cleanup Permit is **\$20**.

#### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

RESTAURANT LICENSES  
RESTAURANT AFTER-HOURS CLEANUP  
RESTAURANT AFTER-HOURS PERMIT

001 . . or 002 . . 422370  
001 . . 422380  
001 . . 422390

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

RESTAURANT LICENSE					ACCOUNT NUMBER 001 . . 422370			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	7,565	54.74%	8,925	66.18%	8,245	67.83%	8,160	68.09%
February	4,080	84.26%	2,975	88.25%	2,295	86.71%	1,870	83.69%
March	425	87.34%	340	90.77%	170	88.11%	85	84.40%
April	85	87.95%	170	92.03%	0	88.11%	595	89.36%
May	340	90.41%	170	93.29%	425	91.61%	0	89.36%
June	170	91.64%	85	93.92%	170	93.01%	340	92.20%
July	85	92.26%	140	94.96%	85	93.71%	0	92.20%
August	0	92.26%	85	95.59%	265	95.89%	0	92.20%
September	310	94.50%	510	99.37%	75	96.50%	510	96.45%
October	195	95.91%	170	100.63%	255	98.60%	425	100.00%
November	480	99.38%	0	100.63%	85	99.30%	0	100.00%
December	85	100.00%	(85)	100.00%	85	100.00%	0	100.00%
TOTAL	13,820		13,485		12,155		11,985	

RESTAURANT LICENSE					ACCOUNT NUMBER 002 . . 422370			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	2,975	59.32%	2,975	64.81%	3,400	66.67%	3,485	66.13%
February	1,785	94.92%	1,275	92.59%	1,190	90.00%	1,275	90.32%
March	85	96.61%	85	94.44%	0	90.00%	85	91.94%
April	0	96.61%	0	94.44%	0	90.00%	85	93.55%
May	85	98.31%	0	94.44%	0	90.00%	0	93.55%
June	0	98.31%	0	94.44%	340	96.67%	85	95.16%
July	0	98.31%	85	96.30%	0	96.67%	85	96.77%
August	0	98.31%	0	96.30%	0	96.67%	0	96.77%
September	0	98.31%	0	96.30%	0	96.67%	0	96.77%
October	0	98.31%	0	96.30%	85	98.33%	85	98.39%
November	0	98.31%	0	96.30%	85	100.00%	85	100.00%
December	85	100.00%	170	100.00%	0	100.00%	0	100.00%
TOTAL	5,015		4,590		5,100		5,270	
COMB/% Chg	18,835	-4.90%	18,075	-4.04%	17,255	-4.54%	17,255	0.00%

NOTE: In 1998 the renewal date for Class R Licenses was changed from December to January. This explains the large increase in 1999 revenues. The negative amount in the City account for December 2001 represents a correction that was done by journal entry to move this revenue from the City account to the Parish account.

**RESTAURANT LICENSES**  
**RESTAURANT AFTER-HOURS CLEANUP**  
**RESTAURANT AFTER-HOURS PERMIT**

001 . . or 002 . . 422370  
 001 . . 422380  
 001 . . 422390

RESTAURANT AFTER-HOURS CLEANUP LICENSES (CITY)					ACCOUNT NUMBER 001 . . 422380			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	20	20.00%	80	50.00%	20	22.22%
February	0	0.00%	40	60.00%	0	50.00%	20	44.44%
March	40	33.33%	0	60.00%	0	50.00%	10	55.56%
June	0	33.33%	0	60.00%	0	50.00%	20	77.78%
August	0	33.33%	20	80.00%	0	50.00%	0	77.78%
September	60	83.33%	0	80.00%	60	87.50%	0	77.78%
October	20	100.00%	0	80.00%	20	100.00%	0	77.78%
December	0	100.00%	20	100.00%	0	100.00%	20	100.00%
TOTAL/% Chg	120	200.00%	100	-16.67%	160	60.00%	90	-43.75%

RESTAURANT AFTER-HOURS PERMIT (CITY)					ACCOUNT NUMBER 001 . . 422390			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	200	80.00%	150	60.00%	150	60.00%	150	60.00%
February	0	80.00%	50	80.00%	100	100.00%	100	100.00%
March	0	80.00%	0	80.00%	0	100.00%	0	100.00%
May	0	80.00%	0	80.00%	0	100.00%	0	100.00%
October	0	80.00%	50	100.00%	0	100.00%	0	100.00%
November	50	100.00%	0	100.00%	0	100.00%	0	100.00%
December	0	100.00%	0	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	250	-37.50%	250	0.00%	250	0.00%	250	0.00%

## GAMING LICENSES

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City 001 . 422410

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Revised Statutes 33:4861.1, et seq.	Code of Ordinances Title 9, Chapter 10  Ordinance 11160, 6/10/98

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** L.R.S. 33:4861.1, et seq., authorizes any incorporated municipality or the governing body of any parish to license bona fide veterans', charitable, educational, religious, or fraternal organizations, and civic and service clubs to hold raffles, bingo, or keno when the net proceeds of such games of chance are to be devoted to educational, charitable, patriotic, religious, or public-spirited uses.

**Local:** Title 9, Chapter 10 provides for the licensing and regulation of charitable bingo by the Gaming Enforcement Division. Ordinance 11160 of June 10, 1998, changes the renewal date of gaming licenses to July 1 to conform to the state gaming law.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney's Office—Gaming Enforcement Division acts as collecting agent, deposits funds directly into the bank, and forwards a Cash Receipt form to Finance—Revenue.

**Transmittal:** Revenues are recorded as Cash Receipt forms are received.

**Comments:** Gaming license revenue is **cyclical in nature** due to the requirement that all licenses must be renewed on or before July 1 of each year, or a penalty will be added to the annual fee.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

The Gaming Enforcement Division is authorized to grant licenses to **bona fide non-profit veterans', charitable, educational, or religious organizations** that have been domiciled in the parish for at least 2 years prior to application to hold and operate raffles and bingo games when the entire net proceeds of such games are to be devoted to educational, charitable, or religious uses within the state. Also, any such organizations may use electronic or video machines after having received a license from the Gaming Enforcement Division.

### COMPUTATION OF FEE:

**Each application for a charitable gaming license must be accompanied by a \$50 non-refundable application fee. In addition, each organization receiving a license must pay an annual fee of \$50 on or before the first day of July of each year. Commercial hall lessors must pay an annual fee of \$500.** If payment of annual permit fees is not made by July 1 of any year, a penalty is imposed at the rate of 5% per month, not to exceed 25% of the total delinquency in aggregate. In addition, interest in the amount of ½% per month may be added, not to exceed a total of 8%. For details concerning the assessment paid by each organization to fund the operations of the Gaming Enforcement Division, see the information on the Gaming Enforcement Division (Special Revenue Fund 114).

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

None.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

GAMING LICENSE (CITY)					ACCOUNT NUMBER 001 . . 422410			
MONTH	2000 AMOUNT	%	2001 AMOUNT	%	2002 AMOUNT	%	2003 AMOUNT	%
January	50	1.25%	50	1.44%	0	0.00%	0	0.00%
February	50	2.50%	50	2.88%	0	0.00%	0	0.00%
March	200	7.50%	200	8.63%	250	8.93%	200	4.88%
April	100	10.00%	75	10.79%	150	14.29%	150	8.54%
May	100	12.50%	250	17.99%	100	17.86%	400	18.29%
June	1,550	51.25%	950	45.32%	900	50.00%	1,250	48.78%
July	1,550	90.00%	1,200	79.86%	1,050	87.50%	1,450	84.15%
August	200	95.00%	250	87.05%	100	91.07%	200	89.02%
September	100	97.50%	250	94.24%	50	92.86%	300	96.34%
October	0	97.50%	100	97.12%	150	98.21%	50	97.56%
November	50	98.75%	50	98.56%	0	98.21%	50	98.78%
December	50	100.00%	50	100.00%	50	100.00%	50	100.00%
TOTAL/% Chg	4,000	-19.19%	3,475	-13.13%	2,800	-19.42%	4,100	46.43%

## AIR CONDITIONING & HEATING PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City 001 . . 423210 Parish 002 . . 423210

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 1, Part II § 8: 20–24  Ordinance 11136, 4/22/98

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 1 (Building Code), Part II, Sections 8: 20–24, of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge requires that permits be obtained for air conditioning, heating, ventilation, and mechanical refrigeration work before any such work is started. **Ordinance 11136** of April 22, 1998, amends the Building Code by changing the permit fee schedule and clarifying various sections in the code.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted to the Department of Finance–Revenue Division.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**Any person wishing to perform air conditioning, heating, ventilation, or mechanical refrigeration work** must obtain a permit before any such work is started. A permit must also be obtained for alterations, additions, or change-out of a major component (condensing unit, air handling unit) of an original installation. Alterations and additions include any change involving an extension to the system, a change in the arrangement, type, or purpose of the original installation, a change in size, or any relocation. A permit issued is construed to be only a license to proceed with the work and cannot be interpreted as authority to violate, cancel, alter, or set aside any provisions of the Building Code. Neither will such issuance of a permit prevent the mechanical official from thereafter requiring a correction of errors in plans or construction or of violations of the Code. Any permit issued becomes invalid if work is terminated for a period of six months. An extension of up to ninety days may be granted by the mechanical official where circumstances warrant.

Any person who fails to secure a permit prior to installing or altering equipment is subject to a penalty of double the amount of the fixed permit fees.

**COMPUTATION OF FEE:**

Permit fees:

## (1) Air conditioning units (with or without heating):

0 to 4½ tons, each	\$ 40.00
5 to 9½ tons, each	59.00
10 tons or over, per ton.	7.00

## (2) Refrigeration:

0 to 4½ hp, each	40.00
5 to 9 hp, each	52.00
10 hp or over per hp	6.00
All walk-in coolers or freezers	40.00

(3) Cooling or heating coils in conjunction with existing chiller system 12.00

(4) Range hoods, incinerators, fire extinguisher systems, auxiliary generators, and solar systems 40.00

(5) Commercial clothes drier 28.00

(6) Incinerator 40.00

(7) Change-out of a single major component, condenser, cooling coil, heater, etc. (10 tons or less) 28.00

(8) Change-out of an existing system, combination of 2 major components (4.5 tons or less) 40.00

(9) Change-out of an existing system, combination of 2 major components (5 to 9.5 tons) 59.00

(10) Change-out of major components, condensers, chiller, cooling coils, etc. (10 tons and over) Note: Add \$2.00 per tons over 10 tons. 59.00

(11) Boilers, new or replacement 59.00

## (12) Heating:

Heaters not associated with cooling duct systems, such as radiant heaters, floor furnaces, unit heaters, and wall heaters 24.00

## (13) Duct heaters:

Systems 25 tons and below, per heater	24.00
Systems above 25 tons, per heater	7.00

(14) Duct alterations and extensions of ducts on commercial buildings 24.00

(15) Cooling towers; new or replacement 75.00

(16) Office trailer 20.00

Residential trailer 10.00

(17) Fire Extinguishing System 40.00

(18) Permit Reinstatement 40.00

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

None.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

A.C. & HEATING PERMIT (CITY)					ACCOUNT NUMBER 001 . . 423210			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	8,334	6.59%	17,790	16.28%	7,497	7.85%	3,864	3.04%
February	12,048	16.12%	11,261	26.58%	4,570	12.64%	5,684	7.50%
March	10,901	24.75%	13,311	38.76%	7,117	20.10%	7,166	13.13%
April	8,018	31.09%	7,561	45.67%	8,525	29.03%	22,673	30.94%
May	21,472	48.08%	6,635	51.74%	10,281	39.80%	7,480	36.82%
June	16,416	61.06%	8,378	59.41%	6,282	46.38%	9,450	44.24%
July	7,859	67.28%	11,259	69.71%	8,738	55.53%	13,326	54.71%
August	9,132	74.50%	7,129	76.23%	7,662	63.56%	14,198	65.86%
September	7,024	80.06%	4,199	80.07%	6,720	70.60%	11,429	74.84%
October	8,571	86.84%	8,387	87.75%	10,009	81.09%	13,134	85.15%
November	9,695	94.51%	6,751	93.92%	3,564	84.82%	6,994	90.65%
December	6,938	100.00%	6,642	100.00%	14,489	100.00%	11,905	100.00%
TOTAL	126,408		109,303		95,454		127,303	

A.C. & HEATING PERMIT (PARISH)					ACCOUNT NUMBER 002 . . 423210			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	10,536	9.16%	12,289	8.97%	29,244	18.41%	9,509	6.47%
February	9,183	17.13%	9,266	15.73%	7,884	23.37%	23,180	22.24%
March	9,379	25.28%	10,016	23.04%	8,237	28.56%	10,788	29.57%
April	8,939	33.05%	9,674	30.10%	7,825	33.49%	10,563	36.76%
May	10,952	42.57%	17,329	42.74%	20,063	46.12%	10,537	43.93%
June	8,768	50.19%	8,157	48.70%	9,763	52.26%	8,959	50.02%
July	8,716	57.76%	20,560	63.70%	9,424	58.19%	14,443	59.85%
August	13,003	69.06%	10,657	71.48%	14,913	67.58%	10,443	66.95%
September	9,953	77.71%	9,117	78.13%	21,749	81.27%	9,698	73.55%
October	12,304	88.40%	12,405	87.18%	12,184	88.95%	15,427	84.04%
November	7,221	94.68%	9,333	93.99%	3,831	91.36%	8,015	89.49%
December	6,127	100.00%	8,232	100.00%	13,729	100.00%	15,447	100.00%
TOTAL	115,081		137,035		158,846		147,009	
COMB/% Chg	241,489	-16.68%	246,338	2.01%	254,300	3.23%	274,312	7.87%

NOTE: The decrease in collections in 2000 is attributed to a decrease in residential construction in that year.



## ELECTRICAL PERMITS

REVENUE TYPE	FUND . . OBJECT	
Licenses and Permits	City	001 . . 423220
	Parish	002 . . 423220

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 3

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 3 (Electrical Code) of the Code of Ordinances** for the City of Baton Rouge and the Parish of East Baton Rouge requires any person, firm, or corporation that installs or contracts to install electric conductors, dynamos, motors, materials, electrical apparatus, or electrical installations, or who constructs, assembles, installs, or repairs any electrical light fixture, to obtain a permit and pay the required fees.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Usually remitted to the Department of Finance–Revenue Division daily.

**Comments:** Electrical permit revenues **are cyclical** in that they reflect the upswings and downswings in the economy. Most permits are purchased for new residential and/or commercial construction, and construction is very closely tied to the economy.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**Any person, firm, or corporation that installs or contracts to install** electric conductors, dynamos, motors, materials, electric apparatus, and electrical installations, or constructs, assembles, installs, or repairs any electrical light fixture must first obtain a permit to do said work. In addition, a permit is required for alterations in the wiring of any building for light, heat, or power, or increase in the load carried by such wires as well as wiring in any building for electrical lights, motors, or heating devices.

**COMPUTATION OF FEE:**

The following is a schedule of fees for the various electrical permits:

Minimum charge for any permit	\$ 20.00
Residential trailers	10.00
Reinspection for second rejection and afterwards	20.00
All mobile homes (including tenant changes)	23.00

**Service Entrance Charges:**

\$ 8.00 through 60 amp.	\$26.00 through 1,400 amp.
\$12.00 through 100 amp.	\$30.00 through 1,600 amp.
\$14.00 through 200 amp.	\$34.00 through 1,800 amp.
\$16.00 through 400 amp.	\$38.00 through 2,000 amp.
\$18.00 through 600 amp.	\$42.00 through 2,400 amp.
\$20.00 through 800 amp.	\$46.00 above 2,400 amp.
\$22.00 through 1,000 amp.	\$20.00 temporary meter
\$24.00 through 1,200 amp.	\$20.00 correct wiring

**Circuit Charges:**

\$ 3.00 each branch circuit	\$ 6.00 each feeder circuit
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**Motor Installation Charges:**

\$ 3.00 fractional hp.	\$12.00 15 through 25 hp.
\$ 6.00 1 through 2 hp.	\$16.00 30 through 100 hp.
\$ 8.00 3 through 5 hp.	\$20.00 150 through 200 hp.
\$10.00 7½ through 10 hp.	\$24.00 250 and above

**Temporary Cut-In:**

\$20.00 for temporary cut-in on residence; application must be renewed every 30 days
\$20.00 for temporary cut-in on commercial jobs; application must be renewed every 90 days

**Outside Electrical Distribution Systems:**

\$16.00 per transformer and bank of transformers
\$0.13 per foot of overhead or underground line (secondary and primary)

All fees must be paid prior to the issuance of any permit. A double fee shall be assessed if permit is not obtained prior to starting work. The double-fee penalty may not exceed \$1,000.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Penalty for starting work prior to issuance of permit may not exceed \$1,000.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

ELECTRICAL PERMIT (CITY)					ACCOUNT NUMBER 001 . . 423220			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	14,657	9.43%	11,594	9.66%	11,204	7.94%	10,122	5.46%
February	15,784	19.59%	8,484	16.73%	6,293	12.39%	14,925	13.52%
March	17,757	31.01%	10,582	25.55%	8,149	18.17%	10,191	19.02%
April	14,468	40.32%	9,354	33.35%	10,533	25.63%	12,558	25.80%
May	14,194	49.46%	13,018	44.19%	12,213	34.28%	28,103	40.98%
June	20,076	62.38%	13,574	55.51%	10,347	41.61%	8,132	45.37%
July	9,667	68.60%	11,246	64.88%	11,018	49.41%	14,647	53.27%
August	11,488	75.99%	10,739	73.83%	8,579	55.49%	11,857	59.67%
September	9,068	81.83%	11,983	83.81%	9,998	62.57%	15,400	67.99%
October	7,264	86.50%	6,136	88.93%	27,580	82.10%	18,763	78.12%
November	7,562	91.37%	5,927	93.86%	3,845	84.83%	23,141	90.61%
December	13,418	100.00%	7,362	100.00%	21,422	100.00%	17,391	100.00%
TOTAL	155,403		119,999		141,181		185,230	

  

ELECTRICAL PERMIT (PARISH)					ACCOUNT NUMBER 002 . . 423220			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	14,961	7.86%	12,359	5.73%	35,411	15.48%	26,101	9.82%
February	16,970	16.77%	11,329	10.98%	18,695	23.66%	33,648	22.48%
March	17,421	25.92%	17,276	18.99%	15,296	30.34%	24,010	31.51%
April	15,375	34.00%	14,117	25.54%	15,898	37.30%	18,012	38.29%
May	20,943	45.00%	18,744	34.23%	20,173	46.12%	15,551	44.14%
June	14,055	52.38%	40,966	53.23%	14,521	52.46%	12,553	48.86%
July	19,103	62.41%	15,875	60.59%	16,602	59.72%	24,130	57.94%
August	15,958	70.79%	18,488	69.16%	15,642	66.56%	17,039	64.35%
September	15,506	78.94%	13,139	75.25%	13,398	72.42%	20,801	72.17%
October	16,319	87.51%	24,588	86.65%	17,590	80.11%	19,003	79.32%
November	11,033	93.30%	14,273	93.27%	24,697	90.91%	29,818	90.54%
December	12,754	100.00%	14,513	100.00%	20,790	100.00%	25,146	100.00%
TOTAL	190,398		215,667		228,713		265,812	
COMB/% Chg	345,801	-11.01%	335,666	-2.93%	369,894	10.20%	451,042	21.94%

NOTE: The increases in 2002 and 2003 are due to the large amount of new construction.

## BUILDING PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City 001 . . 423230 Parish 002 . . 423230

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 1, § 8:1–8:2 Ordinances: 10565 1/24/96 11135 4/22/98 11668 2/23/00

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 1 § 8:1–8:2 (Building Code) of the Code of Ordinances** of the City of Baton Rouge and Parish of East Baton Rouge makes it unlawful to construct any building or structure in the City-Parish, or to alter or remodel any building or structure so as to change its bearing walls, beams, supports, or roof, without having first secured a permit, and paid the required fees. **Ordinance 10565** of January 24, 1996, waives this fee for a twenty-four-month period beginning 1/24/96 for a person who constructs single-family dwellings in the area designated as the target area for the Homebuyer Assistance Program. Exemptions under this program shall not exceed 200 permits or a total of \$80,000 in fees. **Ordinance 11135** of April 22, 1998, amended parts of Title 8, Chapter 1, to change various permit fees as recommended by the Construction Board of Appeal and the Director of Public Works. **Ordinance 11668** of February 23, 2000, reinstates the effective date for the waiver of fees through December 31, 2004, for construction of new dwellings in the area designated as the target area of the Homebuyer Assistance Program.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Usually remitted daily to Department of Finance–Revenue Division.

**Comments:** Building permit revenues reflect the upswings and downswings in the economy, since building construction and/or remodeling and alterations of present buildings are very closely tied to the economy. The weather can also be a factor in building permit revenues.

It has come to the attention of the Finance Department that, in addition to revenues from building permits, revenues from certain types of specific permits (fence, signs, etc.) have been credited to this account. Work is in progress to segregate collections for these other types of permits beginning with revenues for 2001.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

**PAYOR OF FEE:**

Any person, firm or corporation that constructs any building or structure in the City-Parish, or alters or remodels any building or structure so as to change its bearing walls, beams, supports, or roof, must first obtain a permit for the work. All fees must be paid prior to the issuance of a permit. An application for a permit must be submitted in such form as the building official may prescribe and contain the full names and addresses of the applicant and of the owners, and, if the owner is a corporate body, of its responsible officer. The application must describe the proposed work and give such additional information as may be required by the building official for an intelligent understanding of the work proposed.

**COMPUTATION OF FEE:**

**The schedule of permit fees for commercial construction is as follows:**

- (1) For valuations up to \$100,000, the fee is \$3 per thousand dollars.
- (2) For valuations from \$100,000 through \$500,000, the fee is \$300 plus \$2 per thousand dollars above \$100,000.
- (3) For valuations above \$500,000, the fee is \$1,100 plus \$1.50 per thousand dollars above \$500,000.
- (4) Minimum permit fee is \$40.  
Exception No. 1: A fence permit is \$23.  
Exception No. 2: A driveway curb-cut fee is \$10.
- (5) 90-day extensions are \$20.

**The schedule of permit fees for residential construction is as follows:**

- (1) For valuations up to \$100,000, the fee is \$2.50 per thousand dollars.
- (2) For valuations from \$100,000 through \$500,000, the fee is \$250 plus \$2.00 per thousand over \$100,000.
- (3) For valuations above \$500,000, the fee is \$1,050 plus \$1.50 per thousand above \$500,000.
- (4) Minimum permit fee is \$40.  
Exception No. 1: A fence permit is \$23.  
Exception No. 2: A driveway curb-cut fee is \$10.
- (5) 90-day extensions are \$20.

**Special Provisions:**

- (1) A copy of a contract and bond, properly recorded, is accepted in lieu of valuation by square footage.
- (2) A double permit fee may be assessed if a permit is not obtained prior to starting work.
- (3) A reinspection permit is required when a second trip is made by the Inspection Department due to rejection, lockout, insufficient information as to location of building or structure, or any other cause for which the applicant is directly responsible. There is a fee of \$20 for each reinspection permit;
- (4) FHA and Fannie Mae inspections are \$150 plus \$20 for each unit after the first in apartment complexes.

For other structures, including but not limited to signs, fences, swimming pools, etc., valuation is defined to mean the estimated cost to replace the structure in kind, based on current replacement costs at \$3 per thousand. Minimum permit fee is \$40.

**The schedule of fees for demolition of a building or structure is as follows:**

All structures shall be assessed a flat fee of \$50, which shall include the cost of all associated permits and related work, as performed in the demolition of said structure.

**Commercial Occupancy:**

- (1) Clean and show, \$23 permit fee.
- (2) For any application for a certificate of occupancy, a fee of \$23.00.
- (3) A reinspection permit is required when an additional trip is made by the Inspection Division due to rejection, lockout, insufficient information as to location of building or structure, or any other cause directly attributable to the applicant. There is a fee of \$20 for each reinspection permit.
- (4) For a permit for the relocation of a building or structure to another lot, a \$40 fee is charged; where the use of public streets or roads is required, there is charged a fee of \$100 per day/per load minimum in transit from starting location to final location.
- (5) Telephone use only permit fee is \$23.00.
- (6) A mobile home relocation permit fee is \$10.00

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

Refunds for building permit fees are made for several reasons if the applicant withdraws his application.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

BUILDING PERMIT (CITY)					ACCOUNT NUMBER 001 .. 423230			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	22,041	4.85%	27,346	8.06%	27,324	6.24%	21,876	4.12%
February	62,869	18.70%	24,271	15.21%	20,954	11.02%	65,922	16.53%
March	44,905	28.58%	47,988	29.34%	30,433	17.97%	45,194	25.04%
April	33,181	35.89%	35,149	39.70%	34,545	25.85%	33,969	31.43%
May	37,929	44.24%	33,164	49.47%	46,849	36.54%	30,860	37.24%
June	39,311	52.90%	22,973	56.23%	34,837	44.50%	34,356	43.71%
July	29,317	59.35%	31,419	65.49%	45,550	54.89%	90,569	60.76%
August	48,911	70.12%	30,583	74.50%	45,448	65.27%	32,792	66.94%
September	41,017	79.15%	22,436	81.11%	35,308	73.33%	40,191	74.50%
October	27,809	85.28%	29,446	89.78%	54,752	85.82%	75,843	88.78%
November	33,814	92.72%	20,087	95.70%	12,088	88.58%	26,265	93.73%
December	33,056	100.00%	14,592	100.00%	50,020	100.00%	33,310	100.00%
TOTAL	454,160		339,454		438,108		531,147	

BUILDING PERMIT (PARISH)					ACCOUNT NUMBER 002 .. 423230			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	35,266	6.80%	37,584	5.95%	48,462	8.84%	30,458	5.25%
February	53,566	17.13%	34,382	11.40%	39,913	16.12%	59,898	15.57%
March	46,700	26.13%	54,804	20.07%	42,315	23.84%	36,650	21.88%
April	39,591	33.76%	32,435	25.21%	64,522	35.60%	48,954	30.31%
May	40,298	41.53%	151,128	49.14%	37,696	42.48%	37,782	36.82%
June	55,658	52.26%	39,768	55.44%	32,418	48.39%	60,287	47.21%
July	56,242	63.10%	69,391	66.42%	42,702	56.18%	78,315	60.70%
August	30,793	69.04%	49,128	74.20%	69,607	68.87%	32,702	66.33%
September	46,893	78.08%	28,333	78.69%	28,809	74.13%	38,516	72.97%
October	37,566	85.32%	42,722	85.45%	56,149	84.37%	53,465	82.18%
November	37,538	92.56%	36,574	91.24%	21,117	88.22%	30,954	87.51%
December	38,606	100.00%	55,297	100.00%	64,598	100.00%	72,495	100.00%
TOTAL	518,717		631,546		548,308		580,476	
COMB/% Chg	972,877	-8.83%	971,000	-0.19%	986,416	1.59%	1,111,623	12.69%

NOTE: The increase in 2003 revenues is due to the growth of residential construction in the area. During 2003, there were 460 new residential projects and 60 new commercial projects.

## PLUMBING & GAS PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City 001 . . 423240 Parish 002 . . 423240

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution of 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 2

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** Article VI, Section 30 of the Louisiana Constitution of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** Title 8, Chapter 2 - (Plumbing Code), of the Code of Ordinances of the City of Baton Rouge and the Parish of East Baton Rouge requires any person who constructs, installs, extends, reconstructs, alters, repairs, or improves any plumbing system or does any plumbing work to obtain a permit before beginning such work. The master plumber who desires to perform all types of plumbing work must obtain a type "A" work certificate. The master plumber who desires to do only residential work may obtain a type "B" work certificate, which will restrict him to residences and small commercial establishments.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works—Inspection Division.

**Transmittal:** Remitted to Finance Department—Revenue Division, usually daily.

**Comments:** Plumbing and gas permits are slightly **cyclical in nature**. The months of January and December are for the most part the lowest revenue collection months. At other times collections rise and fall and seem largely unpredictable.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**Anyone who wishes** to construct, install, extend, reconstruct, alter, repair, or improve any plumbing system or **do any plumbing** work must first obtain a permit to do such work. Application for a plumbing permit must be filed with the plumbing section of the Inspection Division by a licensed master plumber or his authorized representative before beginning the construction, reconstruction, alteration, or repair of any portion of the plumbing system of any building.

A permit is required for installation or replacement of all hot water heaters. In addition, a permit may be issued to any person owning his own home and living therein, for plumbing work to be done or installed in the said home, provided that the owner personally purchases all materials, performs all labor in connection with said work or installation, complies with all the rules and regulations contained in the Plumbing Code, obtains and pays for a permit to do said work and pays other required fees, and demonstrates to the satisfaction of the chief plumbing inspector that he understands the work that he proposes to execute.



**COMPUTATION OF FEE:**

The following are the standard fees for plumbing and gas permits. An inspection fee must be paid before permits can be issued. Any person who commences any work on a plumbing system before obtaining the necessary permits shall be subject to a penalty of 100% of the usual permit fee in addition to the required permit fees. Any person who commences any work on a swimming pool before obtaining the necessary permits shall upon conviction be punished by a fine not exceeding \$1,000, or by imprisonment not exceeding 30 days, or both.

Minimum charge for a permit (except residential trailers)	\$20.00
New plumbing work, first fixture	12.00
Additional fixtures: for first 100	6.00
for each fixture thereafter	4.52
Relocated single family residence	60.00
Relocated multiple family residence: first unit	64.51
each additional living unit	38.71
Receptors (grease, oil, acid, etc.)	6.45
Reinspection: for first rejection	N/C
for second rejection and afterward	20.00
Lawn sprinklers	25.00
Swimming pools	38.71
Sewer caps	60.00
Sewer tie-in (by-pass tank and filter)	25.00
Fire protection system:	
automatic sprinklers (first 20 heads)	15.00
additional heads (21 to 100), each	.50
additional heads (101 or more), each	.25
Standpipes	25.00
Residential trailers	10.00
All mobile homes, including tenant changes	20.00
Failure to comply with discontinuance/stoppage notice	500.00

All new plumbing work, and such portions of existing systems as may be affected by the new work, and any change must be inspected to ensure compliance with all requirements of the Plumbing Code and to assure that the installation and construction of the plumbing system is in accordance with the approved plans. An inspection fee must be paid prior to the issuance of permit.

Before issuance or renewal of a work certificate for any master plumber, the master plumber must deposit \$100 with the Department of Finance. This deposit will be used to pay any reinspection fees or delinquent permit charges. Whenever any part of this deposit is used, the master plumber must make additional deposits in order to keep the original deposit at a sum of \$100. This deposit shall be held for one year after the expiration of the master plumber certificate in order to cover any delinquent permits or inspection charges.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

None.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

PLUMBING & GAS PERMIT (CITY)					ACCOUNT NUMBER 001 . . 423240			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	11,849	9.46%	7,429	7.86%	7,330	6.55%	9,595	6.05%
February	17,259	23.24%	10,159	18.60%	8,914	14.51%	11,981	13.61%
March	20,289	39.43%	9,696	28.86%	7,659	21.36%	9,703	19.73%
April	6,711	44.79%	7,727	37.03%	9,892	30.20%	14,569	28.92%
May	10,499	53.17%	8,557	46.08%	12,997	41.81%	9,210	34.73%
June	6,958	58.73%	6,893	53.37%	7,318	48.35%	11,950	42.26%
July	6,013	63.53%	8,279	62.13%	9,858	57.16%	14,813	51.61%
August	7,495	69.51%	6,665	69.18%	6,220	62.72%	11,173	58.65%
September	9,653	77.22%	6,171	75.70%	6,164	68.23%	8,742	64.17%
October	11,042	86.03%	10,634	86.95%	16,158	82.66%	27,926	81.78%
November	8,998	93.22%	6,050	93.35%	6,171	88.18%	8,528	87.16%
December	8,499	100.00%	6,287	100.00%	13,231	100.00%	20,355	100.00%
TOTAL	125,265		94,547		111,912		158,545	

PLUMBING & GAS PERMIT (PARISH)					ACCOUNT NUMBER 002 . . 423240			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	10,767	6.90%	12,698	7.15%	11,154	5.35%	15,044	7.21%
February	14,165	15.98%	11,199	13.45%	13,578	11.87%	22,151	17.83%
March	15,940	26.20%	14,286	21.49%	21,903	22.38%	10,759	22.98%
April	12,573	34.26%	15,029	29.95%	15,033	29.59%	18,812	32.00%
May	14,232	43.38%	22,518	42.62%	18,518	38.47%	15,208	39.29%
June	13,506	52.04%	19,372	53.52%	19,410	47.79%	8,957	43.58%
July	11,870	59.65%	18,835	64.12%	19,696	57.24%	24,465	55.30%
August	15,404	69.52%	13,705	71.83%	17,742	65.75%	13,446	61.75%
September	11,917	77.16%	10,581	77.79%	11,795	71.41%	20,289	71.47%
October	14,608	86.52%	13,704	85.50%	23,181	82.53%	27,765	84.78%
November	9,128	92.37%	12,541	92.56%	9,532	87.11%	11,737	90.40%
December	11,898	100.00%	13,225	100.00%	26,872	100.00%	20,025	100.00%
TOTAL	156,008		177,693		208,414		208,658	
COMB/% Chg	281,273	-18.35%	272,240	-3.21%	320,326	17.66%	367,203	14.63%

## HOUSE MOVING LICENSES HOUSE MOVING PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	<div>Parish 002 . . 422250 Licenses</div> <div>City 001 . . 423250 Permits</div> <div>Parish 002 . . 423250</div>

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinances Title 8, Chapter 5

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 8, Chapter 5, Section 501 of the Code of Ordinances** of the City of Baton Rouge and the Parish of East Baton Rouge requires that no person shall move any building or structure without a permit for such work being issued. **Title 8, Chapter 5, Section 555 (House Moving)** of the Code of Ordinances of the City of Baton Rouge and the Parish of East Baton Rouge requires any person who is engaged in business as a building mover to file an application with and secure a license from the building official prior to engaging in such business and each licensed building mover to obtain a permit prior to moving any building over, along, or across any highway, street, or alley.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Department of Public Works–Inspection Division.

**Transmittal:** Remitted to Revenue Division several times a month.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**Any person who is engaged in business as a building mover** must file an application with and secure a license from the building official prior to engaging in the operation of such business. A building mover is any person who moves or procures an agreement to move over, along, or across any highway, street, or alley, any structure designed, built, or occupied as a shelter for persons, animals, or property and used for residential, business, mercantile, storage, commercial, industrial, institutional, assembly, educational, or recreational purposes. Each person who desires to engage in such business must make application in writing to the building official and secure liability insurance covering all of his working operations, including loading buildings upon vehicles, in certain minimum amounts.

House moving permits are issued to **licensed building movers** and must be obtained from the building official prior to the movement of any building over, along, or across any highway, street, or alley.

### COMPUTATION OF FEE:

The original license fee is \$150. Persons securing licenses after June 30 of any year pay a fee of \$75. All such licenses expire on December 31 of the year in which issued and must be renewed on or before January 31 of the following year. The annual renewal fee is \$100.

All applications for permits shall be accompanied by cash or check payable to the city-parish in the sum of \$40. The fee for the relocation of a building to another lot is \$100 per load per day where the use of public streets or roads is required. When required by the Chief of Inspection, the contractor shall pay the expense of any officers assigned to accompany the movement at the assigned rate.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

Any person found in violation of this ordinance is subject to a fine of not more than \$1,000, or imprisonment for not more than ten days, or both, at the discretion of the judge.

### MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

HOUSE MOVING LICENSES (PARISH)					ACCOUNT NUMBER 002 . . 422250			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	300	60.00%	200	25.00%	0	0.00%	200	28.57%
February	100	80.00%	100	37.50%	300	32.43%	100	42.86%
March	0	80.00%	0	37.50%	100	43.24%	100	57.14%
April	0	80.00%	0	37.50%	0	43.24%	0	57.14%
May	0	80.00%	200	62.50%	250	70.27%	0	57.14%
June	0	80.00%	100	75.00%	150	86.49%	150	78.57%
July	0	80.00%	150	93.75%	0	86.49%	150	100.00%
August	100	100.00%	50	100.00%	0	86.49%	0	100.00%
September	0	100.00%	0	100.00%	0	86.49%	0	100.00%
October	0	100.00%	0	100.00%	50	91.89%	0	100.00%
November	0	100.00%	0	100.00%	0	91.89%	0	100.00%
December	0	100.00%	0	100.00%	75	100.00%	0	100.00%
TOTAL/% Chg	500	-37.50%	800	60.00%	925	15.63%	700	-24.32%

**HOUSE MOVING LICENSES  
HOUSE MOVING PERMITS**

**002 . . 422250  
001 . . or 002 . . 423250**

HOUSE MOVING PERMITS (CITY)					ACCOUNT NUMBER 001 . . 423250			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	400	10.81%	200	5.41%	700	15.91%	700	17.95%
February	500	24.32%	400	16.22%	100	18.18%	200	23.08%
March	400	35.14%	200	21.62%	500	29.55%	700	41.03%
April	200	40.54%	0	21.62%	100	31.82%	400	51.28%
May	500	54.05%	200	27.03%	500	43.18%	200	56.41%
June	300	62.16%	200	32.43%	100	45.45%	0	56.41%
July	100	64.86%	500	45.95%	300	52.27%	300	64.10%
August	300	72.97%	700	64.86%	700	68.18%	100	66.67%
September	600	89.19%	0	64.86%	700	84.09%	200	71.79%
October	200	94.59%	100	67.57%	100	86.36%	600	87.18%
November	200	100.00%	0	67.57%	0	86.36%	0	87.18%
December	0	100.00%	1,200	100.00%	600	100.00%	500	100.00%
TOTAL	3,700		3,700		4,400		3,900	

HOUSE MOVING PERMITS (PARISH)					ACCOUNT NUMBER 002 . . 423250			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	100	8.33%	0	0.00%	0	0.00%	100	3.13%
February	300	33.33%	0	0.00%	200	10.00%	800	28.13%
March	100	41.67%	200	13.33%	300	25.00%	200	34.38%
April	0	41.67%	0	13.33%	0	25.00%	200	40.63%
May	100	50.00%	0	13.33%	300	40.00%	200	46.88%
June	100	58.33%	100	20.00%	200	50.00%	100	50.00%
July	100	66.67%	100	26.67%	100	55.00%	500	65.63%
August	200	83.33%	300	46.67%	100	60.00%	100	68.75%
September	100	91.67%	100	53.33%	100	65.00%	0	68.75%
October	100	100.00%	300	73.33%	400	85.00%	200	75.00%
November	0	100.00%	300	93.33%	200	95.00%	300	84.38%
December	0	100.00%	100	100.00%	100	100.00%	500	100.00%
TOTAL	1,200		1,500		2,000		3,200	
COMB./% Chg	4,900	-28.47%	5,200	6.12%	6,400	23.08%	7,100	10.94%

## SPECIAL EVENTS PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City      001 . . 424310 Parish     002 . . 424310

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30 Louisiana Revised Statutes 26:493	Ordinance 12723, 8/23/03

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature. **L.R.S. 26:493**, authorizes the various subdivisions of the state to regulate, but not prohibit, the business of wholesaling, retailing, and dealing in alcoholic beverages as is necessary for the protection of public health, morals, safety, and peace.

**Local:** **Wine, Beer and Liquor Ordinance 12723** of August 23, 2003, states that the Alcoholic Beverage Control Board, with the consent of the Metropolitan Council member in whose district a special event is to be held, may grant a Special Event Permit to individuals or organizations for the purpose of serving beer and/or liquor in conjunction with the event, as long as the organization is not delinquent on any tax, license, or fee to the City-Parish, and, except for businesses located within the Downtown Development District, limiting the availability to individuals whose major business is not the sale of alcoholic beverages. Under no circumstances shall a Special Event Permit be issued under this section to include a Sunday. All businesses within the territorial limits of the Downtown Development District are eligible for a Special Event Permit regardless of whether or not their main business is the sale of alcoholic beverages.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** The Parish Attorney acts as collecting agent, deposits cash directly into the bank, and forwards a Cash Receipt form to Finance–Revenue.

**Transmittal:** Revenues are recorded as Cash Receipt forms are received.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

Those individuals or organizations that are not religious, charitable, non-profit, or fraternal, whose main business is not the sale of alcoholic beverages, and that wish to hold an event in which liquor is sold are required to obtain a permit and remit the appropriate fees.

### COMPUTATION OF FEE:

The fee for a Special Events Liquor Permit (which includes wine and beer) is **\$300**, or **\$100** for beer only.

**REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:**

No more than three Special Events Permits may be issued to any location in any given year with the exception of fraternal organizations located on the LSU campus, which are limited to twelve permits at any location per year.

**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

SPECIAL EVENTS PERMIT (CITY)					ACCOUNT NUMBER 001 . . 424310			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	300	7.69%	0	0.00%	100	1.85%	0	0.00%
February	700	25.64%	200	3.70%	100	3.70%	1,100	11.11%
March	600	41.03%	400	11.11%	0	3.70%	600	17.17%
April	300	48.72%	100	12.96%	200	7.41%	700	24.24%
May	200	53.85%	400	20.37%	200	11.11%	800	32.32%
June	200	58.97%	800	35.19%	800	25.93%	800	40.40%
July	100	61.54%	400	42.59%	1,000	44.44%	400	44.44%
August	300	69.23%	300	48.15%	300	50.00%	100	45.45%
September	0	69.23%	500	57.41%	900	66.67%	600	51.52%
October	800	89.74%	1,100	77.78%	400	74.07%	3,100	82.83%
November	0	89.74%	600	88.89%	800	88.89%	1,000	92.93%
December	400	100.00%	600	100.00%	600	100.00%	700	100.00%
TOTAL	3,900		5,400		5,400		9,900	

SPECIAL EVENTS PERMIT (PARISH)					ACCOUNT NUMBER 002 . . 424310			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	0	0.00%	100	33.33%
March	0	0.00%	0	0.00%	0	0.00%	0	33.33%
April	0	0.00%	0	0.00%	0	0.00%	0	33.33%
May	0	0.00%	0	0.00%	100	11.11%	100	66.67%
June	0	0.00%	0	0.00%	0	11.11%	100	100.00%
July	0	0.00%	0	0.00%	0	11.11%	0	100.00%
August	300	100.00%	0	0.00%	800	100.00%	0	100.00%
September	0	100.00%	0	0.00%	0	100.00%	0	100.00%
October	0	100.00%	0	0.00%	0	100.00%	0	100.00%
November	0	100.00%	0	0.00%	0	100.00%	0	100.00%
December	0	100.00%	200	100.00%	0	100.00%	0	100.00%
TOTAL	300		200		900		300	
COMB/% Chg	4,200	-19.23%	5,600	33.33%	6,300	12.50%	10,200	61.90%

## ALARM USER PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City 001 . . 424550

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Code of Ordinance Title 9, Chapter 9, § 422 Ordinance 11072, 02/11/98

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation under authority granted by the legislature for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Title 9, Chapter 9 § 422 of the Code of Ordinances** of the City of Baton Rouge and Parish of East Baton Rouge requires that 30 days subsequent to either installation of an alarm in an existing home or occupation of a new home, every alarm user must obtain an alarm permit for each alarm system that she or he operates within the City-Parish. An alarm user is defined as any person, firm, company, partnership, or corporation possessing a functional alarm system to which law enforcement personnel may be required to respond. **Ordinance 11072** adopted February 11, 1998, amends Title 9, Chapter 9 of the Code of Ordinances, increasing the fee for false alarms over ten per year, effective June 1, 1998.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Police Department–Alarm Enforcement Office; contact Lt. Imelda Goins (389-3805).

**Transmittal:** Remitted to the Finance Department–Revenue Division several times each week.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

**Every alarm user** must obtain a permit for each alarm system that he or she operates within the City-Parish. Permits are automatically renewed, without action by the alarm user, if the alarm user did not have more than five false alarms during the permit period.

### COMPUTATION OF FEE:

The permit fee is **\$25**. There is no fee for renewals except that any applicant for renewal must have paid in full, at the time of the renewal, any and all penalties that may have been assessed during the previous calendar year exclusive of those penalties which may be under appeal. Penalties are assessed for excessive false alarms responded to, as follows: for each false alarm over five, a penalty of \$10 is assessed; for each false alarm over ten, the penalty is increased to \$25.

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.



**MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:**

ALARM USER PERMIT (CITY)					ACCOUNT NUMBER 001 . . 424550			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	10,550	8.24%	8,640	7.58%	8,810	5.85%	10,370	8.91%
February	8,250	14.69%	8,650	15.16%	13,025	14.51%	8,200	15.95%
March	13,790	25.47%	6,355	20.73%	12,275	22.66%	10,925	25.33%
April	9,908	33.21%	3,500	23.80%	14,266	32.14%	11,585	35.28%
May	12,150	42.71%	13,485	35.63%	11,475	39.76%	11,375	45.05%
June	10,425	50.85%	11,425	45.65%	7,800	44.95%	7,220	51.26%
July	8,975	57.87%	7,625	52.33%	12,159	53.03%	12,850	62.29%
August	14,952	69.55%	3,675	55.55%	19,250	65.82%	10,600	71.40%
September	11,125	78.25%	14,185	67.99%	12,700	74.25%	7,175	77.56%
October	9,875	85.96%	12,101	78.60%	16,600	85.28%	10,375	86.47%
November	7,450	91.79%	8,152	85.75%	10,975	92.57%	6,775	92.29%
December	10,510	100.00%	16,250	100.00%	11,177	100.00%	8,975	100.00%
TOTAL/% Chg	127,960	-2.94%	114,043	-10.88%	150,512	31.98%	116,425	-22.65%

NOTE: There was a significant increase in the number of permits issued in 2002, possibly due in part to the serial killer at large in Baton Rouge.

## MISCELLANEOUS FIRE PERMITS

REVENUE TYPE	FUND . . OBJECT
Licenses and Permits	City 001 . . 424800

### LEGAL AUTHORIZATION

FEDERAL	STATE	LOCAL
N/A	Louisiana Constitution, 1974 Article VI, § 30	Ordinance 8367, 3/11/87 11904, 11/21/00

### INTERPRETATION OF LEGAL AUTHORIZATION:

**Federal:** N/A

**State:** **Article VI, Section 30 of the Louisiana Constitution** of 1974 authorizes a political subdivision to exercise the power of taxation for parish, municipal, and other local purposes strictly public in their nature.

**Local:** **Ordinance 8367** of March 11, 1987, provides for a fire safety fee schedule for the City of Baton Rouge for 1987 and all subsequent years. **Ordinance 11904** of November 21, 2000, deletes the \$9.00 fire report fee.

### COLLECTION AND TRANSMITTAL OF FUNDS:

**Collector:** Baton Rouge Fire Department–Fire Inspection Division; contact Susan Jackson (354-1431).

**Transmittal:** Remitted as received to the Finance Department–Revenue Division.

### DISTRIBUTION OF PROCEEDS:

Not applicable.

### PAYOR OF FEE:

Any person needing a fire report, decoration permit, storage tank installation permit, abandoned storage tank permit, or fireworks permit must pay the appropriate safety fee and/or service fee. Schools and churches are exempt from payment of all fees.

### COMPUTATION OF FEE:

Fire report (deleted as of 11/21/00)	\$ 9.00
Storage tank installation permit	70.00
Abandoned storage tank permit	28.00
Fireworks permit	55.00

### REFUND PROCEDURE, RESTRICTIONS, AND RATE LIMITATIONS:

None.

## MONTHLY COLLECTIONS WITH CUMULATIVE PERCENTAGES FOR THE LAST FOUR YEARS:

MISCELLANEOUS FIRE PERMIT (CITY)					ACCOUNT NUMBER 001 . . 424800			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	70	5.30%	83	16.18%	0	0.00%
February	70	4.94%	166	17.85%	0	16.18%	0	0.00%
March	126	13.84%	70	23.15%	111	37.82%	154	17.54%
April	98	20.76%	28	25.26%	28	43.27%	0	17.54%
May	278	40.40%	208	41.00%	0	43.27%	0	17.54%
June	0	40.40%	125	50.45%	110	64.72%	125	31.78%
July	333	63.91%	0	50.45%	0	64.72%	0	31.78%
August	55	67.80%	266	70.57%	0	64.72%	348	71.41%
September	55	71.68%	0	70.57%	0	64.72%	0	71.41%
October	180	84.39%	209	86.38%	0	64.72%	196	93.74%
November	0	84.39%	110	94.70%	111	86.35%	0	93.74%
December	221	100.00%	70	100.00%	70	100.00%	55	100.00%
TOTAL/% Chg	1,416	15.40%	1,322	-6.64%	513	-61.20%	878	71.15%

## OTHER LICENSES AND PERMITS

### ARBORISTS LICENSES CHAUFFEURS LICENSES SECOND-HAND DEALERS FENCE PERMITS SIGN PERMITS

#### MISCELLANEOUS PUBLIC WORKS PERMITS

Certain revenue accounts have collection histories so erratic or totals so small that it was not considered reasonable to research and describe legal authorizations, procedures, etc., for them. Since they do, however, contribute to the total General Fund collections, charts of their revenues for the past four years are included below:

ARBORIST LICENSES (CITY)					ACCOUNT NUMBER 001 . . 422270			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	0	0.00%	0	0.00%	0	0.00%
February	0	0.00%	0	0.00%	300	100.00%	0	0.00%
March	0	0.00%	0	0.00%	0	100.00%	0	0.00%
April	0	0.00%	0	0.00%	0	100.00%	0	0.00%
May	0	0.00%	0	0.00%	0	100.00%	0	0.00%
June	0	0.00%	0	0.00%	0	100.00%	0	0.00%
July	0	0.00%	0	0.00%	0	100.00%	0	0.00%
August	0	0.00%	0	0.00%	0	100.00%	0	0.00%
September	0	0.00%	100	50.00%	0	100.00%	0	0.00%
October	0	0.00%	100	100.00%	0	100.00%	0	0.00%
November	0	0.00%	0	100.00%	0	100.00%	0	0.00%
December	0	0.00%	0	100.00%	0	100.00%	0	0.00%
TOTAL/% Chg	0	-100.00%	200	100.00%	300	50.00%	0	-100.00%

CHAUFFEUR LICENSE (CITY)					ACCOUNT NUMBER 001 . . 422510			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	105	5.83%	150	8.65%	165	9.88%	135	8.44%
February	90	10.83%	135	16.43%	75	14.37%	135	16.88%
March	175	20.56%	140	24.50%	160	23.95%	135	25.31%
April	90	25.56%	120	31.41%	105	30.24%	90	30.94%
May	75	29.72%	135	39.19%	75	34.73%	120	38.44%
June	165	38.89%	120	46.11%	210	47.31%	60	42.19%
July	195	49.72%	95	51.59%	105	53.59%	60	45.94%
August	175	59.44%	30	53.31%	235	67.66%	105	52.50%
September	105	65.28%	200	64.84%	150	76.65%	180	63.75%
October	240	78.61%	260	79.83%	150	85.63%	390	88.13%
November	165	87.78%	140	87.90%	135	93.71%	60	91.88%
December	220	100.00%	210	100.00%	105	100.00%	130	100.00%
TOTAL/% Chg	1,800	-14.29%	1,735	-3.61%	1,670	-3.75%	1,600	-4.19%

SECOND-HAND DEALERS LICENSE (CITY)					ACCOUNT NUMBER 001 . . 422540			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	0	0.00%	45	3.80%	70	9.27%	45	5.11%
February	20	1.72%	495	45.57%	65	17.88%	0	5.11%
March	0	1.72%	100	54.01%	105	31.79%	85	14.77%
April	150	14.59%	105	62.87%	0	31.79%	65	22.16%
May	25	16.74%	140	74.68%	130	49.01%	245	50.00%
June	0	16.74%	0	74.68%	20	51.66%	20	52.27%
July	20	18.45%	0	74.68%	45	57.62%	90	62.50%
August	750	82.83%	65	80.17%	130	74.83%	200	85.23%
September	60	87.98%	40	83.54%	65	83.44%	0	85.23%
October	100	96.57%	40	86.92%	85	94.70%	0	85.23%
November	40	100.00%	110	96.20%	20	97.35%	25	88.07%
December	0	100.00%	45	100.00%	20	100.00%	105	100.00%
TOTAL/% Chg	1,165	269.84%	1,185	1.72%	755	-36.29%	880	16.56%

FENCE PERMITS (PARISH)					ACCOUNT NUMBER 002 . . 423281			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	200	14.81%	150	33.33%	300	40.00%	150	15.00%
February	350	40.74%	0	33.33%	50	46.67%	300	45.00%
March	100	48.15%	0	33.33%	50	53.33%	50	50.00%
April	0	48.15%	50	44.44%	50	60.00%	50	55.00%
May	100	55.56%	0	44.44%	0	60.00%	0	55.00%
June	50	59.26%	0	44.44%	0	60.00%	0	55.00%
July	0	59.26%	0	44.44%	0	60.00%	0	55.00%
August	0	59.26%	0	44.44%	0	60.00%	0	55.00%
September	50	62.96%	0	44.44%	0	60.00%	0	55.00%
October	0	62.96%	0	44.44%	0	60.00%	200	75.00%
November	150	74.07%	100	66.67%	100	73.33%	0	75.00%
December	350	100.00%	150	100.00%	200	100.00%	250	100.00%
TOTAL/% Chg	1,350	68.75%	450	-66.67%	750	66.67%	1,000	33.33%

NOTE: Amounts credited to this account represent license fees paid by fence-installation companies. Each fence company pays \$100 for its initial license and \$50 per year thereafter for renewal.

MISCELLANEOUS PUBLIC WORKS PERMITS (PARISH)					ACCOUNT NUMBER 002 . . 424290			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
May	23,500	75.32%	0	0.00%	0	0.00%	0	0.00%
August	7,700	100.00%	0	0.00%	0	0.00%	0	0.00%
December	0	100.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL/% Chg	31,200	1460.00%	0	-100.00%	0	0.00%	0	0.00%

NOTE: This revenue was created in 1996 for the purpose of collecting permit fees for infrequent occurrences such as installations of fiberoptic cables, seismic testing, and other services provided by companies that do not have contracts with the City-Parish. During 2001, 2002, and 2003 there were no revenues collected that fell into this category.

SIGN PERMITS (PARISH)					ACCOUNT NUMBER 002 . . 424610			
MONTH	2000		2001		2002		2003	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
January	310	20.53%	150	5.77%	900	45.00%	0	0.00%
February	500	53.64%	1,300	55.77%	150	52.50%	1,200	61.54%
March	500	86.75%	200	63.46%	450	75.00%	0	61.54%
April	100	93.38%	100	67.31%	100	80.00%	350	79.49%
May	50	96.69%	150	73.08%	0	80.00%	100	84.62%
June	0	96.69%	0	73.08%	100	85.00%	0	84.62%
July	0	96.69%	200	80.77%	200	95.00%	100	89.74%
August	50	100.00%	100	84.62%	0	95.00%	0	89.74%
September	0	100.00%	0	84.62%	0	95.00%	100	94.87%
October	0	100.00%	100	88.46%	100	100.00%	100	100.00%
November	0	100.00%	200	96.15%	0	100.00%	0	100.00%
December	0	100.00%	100	100.00%	0	100.00%	0	100.00%
TOTAL/% Chg	1,510	-26.34%	2,600	72.19%	2,000	-23.08%	1,950	-2.50%

NOTE: Through 2000, most revenues from sign permits were accounted for in the Building Permits accounts. They were further segregated in 2001. Revenue deposited in this account represent license fees paid by sign contractors. Each sign contractor pays a yearly license fee of \$50.